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Attorneys for Defendants:  
LEHMAN BROTHERS INC., LEHMAN  
COMMERCIAL PAPER INC. and LEHMAN  
BROTHERS HOLDINGS INC.

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X 21 MC 103 (AKH)

JANUSZ KARPIUK (AND WIFE, BARBARA  
KARPIUK),

**NOTICE OF ADOPTION OF ANSWER  
TO MASTER COMPLAINT**

Plaintiff(s),

-against-

**ELECTRONICALLY FILED**

37 BENEFITS FUND TRUST, et. al.,

Defendant(s).

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PLEASE TAKE NOTICE that Defendants, LEHMAN BROTHERS INC., LEHMAN  
COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their  
attorneys, McGIVNEY & KLUGER, P.C., as and for their Response to the allegations set forth  
in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in  
the above-referenced action, hereby adopt their Answer to Master Complaint dated August 10,  
2007, which was filed in the matter of *In Re World Trade Center Lower Manhattan Disaster Site  
Litigation*, 21 MC 103 (AKH).

WHEREFORE, the defendants, LEHMAN BROTHERS INC., LEHMAN  
COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their  
attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned  
action as against them,

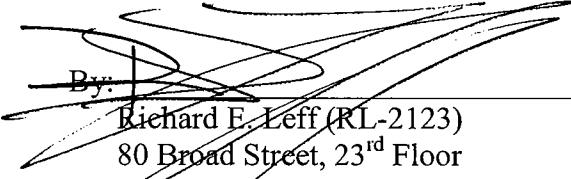
attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned action as against them,

together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York  
May 22, 2008

Yours etc.,

McGIVNEY & KLUGER, P.C.  
Attorneys for Defendants  
LEHMAN BROTHERS INC., LEHMAN  
COMMERCIAL PAPER INC. and LEHMAN  
BROTHERS HOLDINGS INC.

By: 

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TO: WORBY GRONER & NAPOLI BERN, LLP  
Plaintiffs Liaison  
In Re Lower Manhattan Disaster Site  
Litigation  
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All Defense Counsel